

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW  
COMMISSION**

Jeanie L Reese,  
Appellant,

v.

Buffalo County Board of  
Equalization,  
Appellee.

Case Nos. 24R 0683, 24R 0684,  
24R 0685, 24R 0686, 24R 0687

**ORDER FOR DISMISSAL  
WITH PREJUDICE**

**THE COMMISSION FINDS AS FOLLOWS:**

**I. PROCEDURAL HISTORY**

The Commission held a jurisdictional show cause hearing on December 2, 2024 at 1:00PM. No one appeared telephonically on behalf of the Taxpayer. Andrew W. Hoffmeister, Deputy Buffalo County Attorney, appeared telephonically on behalf of the Buffalo County Board of Equalization (the County Board). The Commission took notice of its case files and heard argument regarding its jurisdiction to hear this appeal.

**II. APPLICABLE LAW**

The Commission obtains jurisdiction over an appeal when the Commission has the authority to hear the appeal, the appeal is timely filed, the filing fee is timely received and thereafter paid, and a copy of the decision, order, determination, or action appealed from, or other information that documents the decision, order, determination, or action appealed from, is timely filed.<sup>1</sup> Any action of the County Board pursuant to Neb. Rev. Stat. § 77-1502 may be appealed to the Commission in accordance with Neb. Rev. Stat. § 77-5013 on or before August 24, or on or before September 10 if the County Board has adopted a resolution to extend the deadline for hearing protests under

---

<sup>1</sup> Neb. Rev. Stat. § 77-5013 (Reissue 2018).

Neb. Rev. Stat. § 77-1502.<sup>2</sup> When an appellate tribunal is without jurisdiction to act, the appeal must be dismissed.<sup>3</sup> Parties cannot confer subject matter jurisdiction on a tribunal by acquiescence or consent nor may it be created by waiver, estoppel, consent, or conduct of the parties.<sup>4</sup>

### III. FINDINGS OF FACT

Reese's appeals were received on August 27, 2024. The United Parcel Service (UPS) envelope was postmarked on August 26, 2024. Reese's check for filing fees was subsequently dishonored.

A letter was sent on September 3, 2024, informing Reese of the dishonored check. On September 4, a subsequent letter was sent to Reese informing her that by Regulation, when an Appellant's check for payment is dishonored, the Appellant does not have a right to redeem payment if the filing deadline had passed. Reese was also informed of her right to request a hearing regarding the perfection of her appeal to the Commission. On October 2, Appellant sent in \$180 in money orders for filing fees and a request for hearing.

On December 2, 2024, the Commission held a telephonic hearing per the Commission's October 29, 2024, Amended Order to Show Cause and Notice of Hearing.<sup>5</sup> No appearance was made on behalf of the Taxpayer.

### IV. ANALYSIS

On August 27, 2024, the Commission received an envelope containing an appeal of the determination of the Buffalo County Board of Equalization made pursuant to Neb. Rev. Stat. § 77-1502. The check received for the applicable filing fees was subsequently

---

<sup>2</sup> Neb. Rev. Stat. § 77-1510 (Reissue 2018).

<sup>3</sup> *Carlos H. v. Lindsay M.* 283 Neb. 1004, 815 N.W.2d 168 (2012).

<sup>4</sup> *Creighton St. Joseph Regional Hospital v. Nebraska Tax Equalization and Review Commission*, 260 Neb. 905, 620 N.W.2d 90 (2000).

<sup>5</sup> See Case File.

dishonored.<sup>6</sup> A sufficient and timely paid filing fee is required by statute before the Commission obtains jurisdiction over an appeal.<sup>7</sup>

The deadline for filing the filing fee for tax year 2024 was on or before August 26.<sup>8</sup> A filing fee is timely received if placed in the United States mail, postage prepaid, with a legible postmark for delivery to the commission, or received by the commission on or before the date specified by law for filing the appeal.<sup>9</sup> As the August 26, 2024, filing deadline had already passed when the appeals were received by the Commission, Reese did not have a right to redeem payment following the dishonor of her check for filing fees included with her appeals. The filing fees were initially dishonored, and only \$180 in filing fees, which would be insufficient to cover all five appeals, were received in the October 2, 2024, mailing.

As Reese's filing fees were not timely paid, that jurisdictional requirement was not met. Therefore, the Commission determines that it does not have the authority to hear the appeals.

Additionally, the Commission's October 29, 2024, Order specifies "[a]n order dismissing the appeal will be issued if Appellant fails to appear at the hearing within fifteen minutes of the time and date listed above." As stated above, the Taxpayer did not appear within fifteen minutes of the date and time for hearing.

## V. CONCLUSION

The Commission does not have jurisdiction to hear the above captioned appeals.

---

<sup>6</sup> 442 N.A.C. § ch. 5, § 001.09B2 (6/7/2021).

<sup>7</sup> Neb. Rev. Stat. § 77-5013(1)(c) (Reissue 2018).

<sup>8</sup> Because the August 24, 2024, deadline set by Neb. Rev. Stat. § 77-1510 fell on a Saturday, Neb. Rev. Stat. § 49-1203 provides the deadline shall be the next business day, August 26, 2024.

<sup>9</sup> Neb. Rev. Stat. § 77-5013(2) (Reissue 2018).

**THEREFORE, IT IS ORDERED:**

1. The above captioned appeals are dismissed with prejudice.
2. As required by Neb. Rev. Stat. § 77-5018 (Reissue 2018), this decision, if no appeal is filed, shall be certified within thirty days to the Buffalo County Treasurer, and the officer charged with preparing the tax list for Buffalo County as follows:

Brenda R. Rohrich  
Buffalo County Treasurer  
PO Box 1270  
Kearney, NE 68848

Roy Meusch  
Buffalo County Assessor  
PO Box 1270  
Kearney, NE 68848

3. Each party is to bear its own costs in this matter.

**SIGNED AND SEALED:** December 3, 2024



---

Robert W. Hotz, Commissioner

---

Jackie S. Russell, Commissioner